



**ఆంధ్రప్రదేశ్ రాజ పత్రము**  
**THE ANDHRA PRADESH GAZETTE**  
**PUBLISHED BY AUTHORITY**

**PART I EXTRAORDINARY**

No.1317

AMARAVATI, TUESDAY, NOVEMBER 14, 2023

G.1175

**NOTIFICATIONS BY GOVERNMENT**

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**REVENUE DEPARTMENT**  
**(COMMERCIAL TAXES)**

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT & RULES, 2017 -  
TO NOTIFY THE PROVISIONS OF THE ANDHRA PRADESH GOODS AND  
SERVICES TAX (SECOND AMENDMENT) ACT, 2023.

**[G.O.Ms.No.538, Revenue (Commercial Taxes), 14<sup>th</sup> November, 2023.]**

**NOTIFICATION**

In exercise of the powers conferred by sub-section (2) of section 1 of the Andhra Pradesh Goods and Services Tax (Second Amendment) Act, 2023 (29 of 2023), dated 20.10.2023, the Government of Andhra Pradesh hereby appoints the 1<sup>st</sup> day of October, 2023, as the date on which the provisions of the said Act, shall come into force.

**N. GULZAR,**  
Secretary to Government (CT) Finance.

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